IN THE CLAIMS

Claims 1-9 (Canceled).

- 10. (Currently Amended) An integrated circuit comprising:

 a semiconductor structure;

 a first trench formed of a first depth in said semiconductor structure;

 a covering on said first trench and over said semiconductor structure, said

 covering being thicker in said first trench than over said semiconductor structure; and

 said covering having an opening through a thinner portion of said covering that is

 over said semiconductor structure, said thinner portion other than the thicker covering in said

 first trench, said opening to define a region for a second trench.
 - 11. (Original) The circuit of claim 10 wherein said covering is spin-on glass.Claims 12-15 (Canceled).
- 16. (Previously Presented) The circuit of claim 10 wherein said opening is a second trench.
- 17. (Previously Presented) The circuit of claim 16 wherein said second trench extends transversely to said first trench.
- 18. (Previously Presented) The circuit of claim 17 wherein said second trench is shallower than said first trench.
- 19. (New) The circuit of claim 10 wherein said opening does not extend through said thicker covering in said first trench to expose said semiconductor structure.
- 20. (New) The circuit of claim 16 wherein said covering in said first trench has an upstanding portion that extends beyond a bottom surface of said second trench.

21. (New) An integrated circuit comprising:

a semiconductor structure;

a first and a second trench formed in said semiconductor structure, said first trench formed to a first depth, said second trench transverse to said first trench and formed to a second depth less than said first depth; and

a covering in said first trench and over said semiconductor structure, said covering having an opening therethrough, said opening in communication with said second trench.

- 22. (New) The circuit of claim 21 wherein the covering partially fills said first trench.
- 23. (New) the circuit of claim 22 wherein the covering in said first trench includes an upstanding portion at the intersection of said first and second trenches, the upstanding portion extending above a bottom surface of said second trench to an upper surface of said substrate.